commissioner.

SENATOR BERNARD-STEVENS: Okay. Here's what I read. The executive officers of the state, and we're not talking about the constitutional officers, just executive officers, you know, Lieutanant Governor, Governor, Secretary of State, Auditor of Public Accounts, Treasurer, Attorney General, and then it goes on in the same paragraph, says and the heads of such other executive departments as set forth therein may be established by law, and I understand that's under the executive side, but I'm not sure if we're actually correct in saying that the...that the tax commissioner is, in fact, a constitutional officer and...

SENATOR WEHRBEIN: Yeah, I...

SENATOR BERNARD-STEVENS: ..and the only question...the only reason I care is if by passing it in this manner are we, in fact, then making a statement that the tax commissioner is a constitutional officer in which I don't think that's the intent here.

SENATOR WEHRBEIN: Oh, heads of agencies then, you say? Okay.

SENATOR BERNARD-STEVENS: Fourteen.

SENATOR WILL: Senator Wehrbein.

SENATOR WEHRBEIN: I was just told historically anyone named in the constitution is called a constitutional officer. I don't know whether you're reading in the right spot, but I understand tax commissioner is mentioned somewhere in there and that, historically then, provides a basis, treating them as a constitutional officer.

SENATOR BERNARD-STEVENS: Thank you, Senator Wehrbein. Let me go on at this point and simply say that there may be a misinterpretation of the constitution of the way we have it and it...I assume that the misinterpretation is on my part and so I'm not going to pursue that matter at this point, but I am going to look at it to make sure that by passing this into final law that we're not creating...we're not making it a constitutional officer in the same sense that we elect constitutional officers. But I have no difficulty at all with the bill and what you're trying to do on the salary and the